

## Course Coverage for CPA Programs

## University of Northern British Columbia

Students who are missing one or more of the required courses for direct admission into the **CPA Professional Education Program (CPA PEP)** may consider completing equivalent coursework at University of Northern British Columbia at another recognized post-secondary institution, or through the **CPA preparatory courses**.

### CPA Professional Education Program (PEP) Prerequisites

*University of Northern British Columbia students may be exempt from specific CPA prerequisite requirements if they have completed the following courses:*

SUBJECT AREA /CPA PREPARATORY COURSES	REQUIRED COURSES
Introductory Financial Accounting*	COMM 210
Introductory Management Accounting*	COMM 211
Economics *	ECON 100 + ECON 101
Statistics*	ECON 205 <b>or</b> STAT 240
Intermediate Financial Reporting 1	COMM 310
Intermediate Financial Reporting 2	COMM 311
Advanced Financial Reporting	COMM 414
Corporate Finance	COMM 220 + COMM 320
Audit and Assurance	COMM 412
Taxation	COMM 313 + COMM 314
Intermediate Management Accounting	COMM 312 + COMM 411
Performance Management	COMM 312 + COMM 400
Business Law*	COMM 300
Information Technology*	CPSC 250 + CPSC 351

\*Non-core PEP prerequisites

For more information on CPA PEP and preparatory courses visit [www.gocpabc.ca](http://www.gocpabc.ca)

#### **Please note:**

- A minimum grade of 50% is required for all non-core courses, but a minimum grade of 60% is required for all core courses. Please be aware, a minimum GPA of 65% or higher is required for entry into PEP, as calculated by averaging grades associated with all core PEP prerequisites.
- Unless otherwise noted, all of the required courses for each module must be completed for exemption.
- A single course may appear against more than one subject area in cases where it covers competencies across multiple content areas.
- At least one applicable course in each of the core CPA competency areas of Financial Reporting, Strategy and Governance, Management Accounting, Audit and Assurance, Finance and Taxation must have been completed within 10 years of admission to CPA PEP.

#### **Disclaimer:**

- Transfer credits are assessed according to the requirements in place at the time the course(s) had been taken and exemption will be granted provided the course(s) meet the currency of education and grade requirements for CPA PEP.
- Courses completed prior to CPA's establishment in 2013 are assessed according to the 2013 CPA transfer credit guides or known recognized equivalencies, provided they meet the 10-year currency of education policy for core prerequisites.
- Applicants are advised that if they have not met the current prerequisite requirements at the time of PEP admission, knowledge gaps may exist. Self-study materials may be accessed upon PEP registration and it is the responsibility of the applicant to ensure they have the required knowledge to support successful completion of the PEP requirements.